

**IN THE CLAIMS:**

Please CANCEL claim 25, without prejudice or disclaimer.

Please AMEND the claims and ADD new claims as indicated below:

1. (CANCELED)
2. (CANCELED)
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19. (CANCELED)
20. (CANCELED)
21. (CANCELED)
22. (CANCELED)

23. (CURRENTLY AMENDED) A method comprising:  
entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount;  
processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line;  
storing the created posting lines in an electronic catalog by a computer;  
viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer;  
marking respective posting lines stored in the catalog by a person via a computer, so that the catalog thereby includes stored posting lines which are marked by the person and stored posting lines which are not marked by the person;  
selecting posting lines stored in the catalog by a computer in accordance with said marking;  
posting the selected posting lines to a journal by a computer, to thereby create journal entries; and  
posting the journal entries to a ledger by a computer.

24. (PREVIOUSLY PRESENTED) A method as in claim 23, wherein said marking marks respective posting lines to indicate whether the respective posting lines are ready to post.

25. (CANCELED)

26. (CURRENTLY AMENDED) A method as in claim ~~25~~23, wherein said marking marks at least one corrected posting line stored in the electronic catalog.

27. (CURRENTLY AMENDED) An apparatus comprising:  
means for entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount;  
means for processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line;

means for storing the created posting lines in an electronic catalog by a computer;  
means for viewing posting lines stored in the catalog by a person via a computer, for making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and for storing the corrected posting lines in the catalog by a computer;

means for marking respective posting lines stored in the catalog by a person via a computer, so that the catalog thereby includes stored posting lines which are marked by the person and stored posting lines which are not marked by the person;

means for selecting marked posting lines stored in the catalog by a computer;

means for posting the selected posting lines to a journal by a computer, to thereby create journal entries; and

means for posting the journal entries to a ledger by a computer.

28. (CURRENTLY AMENDED) A method comprising:

entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities and including an amount;

processing the information entered on the accounting line by a computer to create a posting line including a debit, a credit or a debit/credit pair relating to the amount;

storing the created posting line in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines;

viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer;

indicating respective posting lines stored in the catalog by a person via a computer as being ready to post, so that the catalog thereby includes stored posting lines which are indicated by the person as being ready to post and stored posting lines which are not indicated by the person as being ready to post;

posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and

posting the journal entries to a ledger by a computer.

29. (CURRENTLY AMENDED) An apparatus comprising:

means for entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities and including an amount;

means for processing the information entered on the accounting line by a computer to create a posting line including a debit, a credit or a debit/credit pair relating to the amount;

means for storing the created posting line in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines;

means for viewing posting lines stored in the catalog by a person via a computer, for making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and for storing the corrected posting lines in the catalog by a computer;

means for indicating respective posting lines stored in the catalog by a person via a computer as being ready to post, so that the catalog thereby includes stored posting lines which are indicated by the person as being ready to post and stored posting lines which are not indicated by the person as being ready to post;

means for posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and

means for posting the journal entries to a ledger by a computer.

30. (CURRENTLY AMENDED) A method comprising:

entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities;

processing the information entered on the accounting line by a computer to create a posting line including an amount;

splitting the created posting line into a plurality of posting lines by a computer, each of the posting lines of the plurality of posting lines including a debit, a credit or a debit/credit pair relating to the amount;

storing the plurality of posting lines in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines;

viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer;

indicating respective posting lines stored in the catalog by a person via a computer to as being ready to post, so that the catalog thereby includes stored posting lines which are indicated by the person as being ready to post and stored posting lines which are not indicated by the person as being ready to post;

posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and

posting the journal entries to a ledger by a computer.

31. (CURRENTLY AMENDED) An apparatus comprising:

means for entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities;

means for processing the information entered on the accounting line by a computer to create a posting line including an amount;

means for splitting the created posting line into a plurality of posting lines by a computer, each of the posting lines of the plurality of posting lines including a debit, a credit or a debit/credit pair relating to the amount;

means for storing the plurality of posting lines in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines;

means for viewing posting lines stored in the catalog by a person via a computer, for making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and for storing the corrected posting lines in the catalog by a computer;

means for indicating respective posting lines stored in the catalog by a person via a computer as being ready to post, so that the catalog thereby includes stored posting lines which are indicated by the person as being ready to post and stored posting lines which are not indicated by the person as being ready to post;

means for posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and

means for posting the journal entries to a ledger by a computer.

32. (NEW) A method as in claim 23, further comprising:

continuing to store posted posting lines in the catalog after being posted.

33. (NEW) A method as in claim 23, further comprising:

updating a flag corresponding to each marked posting line, the updated flag thereby indicate that the posting line was marked,

wherein said selecting selects posting lines having updated flags indicating that the post lines were marked.

34. (NEW) A method as in claim 23, further comprising:

posting the selected posting lines to a budget file by a computer, to thereby create budget entries.

35. (NEW) A method as in claim 23, wherein the journal is a respective journal of at least two journals, the method further comprising:

selecting additional posting lines stored in the catalog, other than the posting lines selected and posted to said respective journal; and

posting the selected additional posting lines to a different journal than said respective journal of said at least two journals.

36. (NEW) A method as in claim 35, further comprising:

continuing to store posted posting lines in the catalog after being posted.

37. (NEW) A method as in claim 23, wherein said making corrections to the viewed posting lines does not require the user to refer back to accounting lines from which the viewed posting lines were created.

38. (NEW) A method as in claim 23, further comprising:

marking respective posted posting lines in the catalog after being posted to indicate the respective posting lines have been posted.